

## FORM

BT-SUMMARY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS TAX SUMMARYFor the CALENDAR year 1994 or other tax year beginning      Mo      Day      Year and ending      Mo      Day      Year

## STEP 1

Place  
LABEL HERE  
Otherwise  
Please Print  
or Type

Proprietorship - Last Name	First Name & Initial	SOCIAL SECURITY NUMBER _____
Proprietorship - Spouse's Last Name	First Name & Initial	SPOUSE'S SOCIAL SECURITY NUMBER _____
Corporate, Partnership, Fiduciary or Non-Profit Name		FEDERAL IDENTIFICATION NUMBER _____
Number and Street Address		Principal Activity Code (Follow Federal Instructions) _____
City or Town, State and Zip Code		FOR PROPRIETORSHIP: Spouse's Principal Activity Code _____
For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label to give to your preparer? If yes, check here <input type="checkbox"/>		

STEP 2  
Return Type,  
Federal  
Information  
and Filing  
Requirement

<input type="checkbox"/> CORPORATION	<input type="checkbox"/> PARTNERSHIP	<input type="checkbox"/> PROPRIETORSHIP	<input type="checkbox"/> AMENDED
<input type="checkbox"/> FIDUCIARY	<input type="checkbox"/> NON-PROFIT	<input type="checkbox"/> COMBINED FILERS	<input type="checkbox"/> FINAL
<input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return which has not been previously reported to N.H. Years covered by IRS _____ Submit changes under a separate cover.			
DO YOU MEET THE FILING REQUIREMENTS FOR: (SEE INSTRUCTIONS) BET Yes ___ No ___ BPT Yes ___ No ___			

## STEP 3

PLEASE COMPLETE FORMS IN THE FOLLOWING ORDER: BET, BPT RETURN AND THEN BUSINESS TAX SUMMARY.

## STEP 4

Figure Your  
Balance  
Due or  
Overpayment

1 (a) Business Enterprise Tax Net of Statutory Credits	1 (a)		
1 (b) Business Profits Tax Net of Statutory Credits	1 (b)		1
2 PAYMENTS:			
(a) Tax paid with application for extension	2 (a)		
(b) Payments from 1994 estimated taxes	2 (b)		
(c) Payments carried over from prior year	2 (c)		
(d) Payments made with original return (Amended returns only)	2 (d)		2
3 TAX DUE (Line 1 less line 2)			3
4 ADDITIONS TO TAX:			
(a) Interest (See instructions)	4 (a)		
(b) Failure to Pay (See instructions)	4 (b)		
(c) Failure to File (See instructions)	4 (c)		
(d) Underpayment of Estimated Tax (See instructions) Attach Form DP 2210/2220	4 (d)		4
5 BALANCE DUE (Line 3 plus line 4) Make check payable to: State of New Hampshire			5
6 OVERPAYMENT (Line 2 less line 1, adjusted by line 4, if applicable)	6		
7 Apply overpayment amount of line 6 to: (a) The 1995 tax liability			7 (a)
(b) Refund - Please allow 10 weeks for processing			7 (b)


THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.

## STEP 5

Signature(s)

Office Use  
Only

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined filer, I also certify that all affiliated companies are included in the appropriate group described in this return.

Signature	Signature of Paid Preparer Other Than Taxpayer
Title and Date	Preparer's Identification Number Date
Spouse's Signature and Date (PROPRIETORSHIP ONLY)	Preparer's Address
 <b>MAIL TO:</b> DOCUMENT PROCESSING DIVISION P.O. BOX 837 CONCORD, NH 03302-0637	City or Town, State and Zip Code

BT-SUMMARY

**FORM****BET-PROP**

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS ENTERPRISE TAX RETURN FOR PROPRIETORSHIPS**

For the CALENDAR year **1994** or other tax year beginning 

Mo	Day	Year
----	-----	------

 and ending 

Mo	Day	Year
----	-----	------

**YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS RECEIPTS WERE GREATER THAN \$100,000 OR THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$50,000.**

<b>STEP 1</b> Please Print or Type Name	Last Name	First Name & Initial	SOCIAL SECURITY # ____-____-____
	Spouse's Last Name	First Name & Initial	SPOUSE'S SOCIAL SECURITY # ____-____-____

If your business activities are conducted both within and without New Hampshire AND the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3. If both you and your spouse conduct separate business activities both within and without New Hampshire, then each must complete a separate Form BET-80. Form BET-80 may be obtained by calling (603) 271-2192.

		COLUMN "A" -YOU-		COLUMN "B" -YOUR SPOUSE-	
<b>STEP 2</b> Compute the Enterprise Value Tax Base	1. Dividends Paid	1.		1.	
	2. Compensation and Wages Paid or Accrued	2.		2.	
	3. Interest Paid or Accrued	3.		3.	
	4. Enterprise Value Tax Base (Sum of lines 1, 2 and 3)	4.		4.	
<b>STEP 3</b> Figure Your Tax	5. (a) N.H. Business Enterprise Tax (Line 4 x .0025)	5(a).		5(a).	
	(b) Enter total of lines 5(a), Columns A and B			5(b).	
	6. Credits: (a) RSA 162-L:8, Community Development Finance Authority Credit (See instructions)	6(a)			
	(b) Statutory Credits (See instructions)	6(b)		6.	
	7. Business Enterprise Tax Net of Statutory Credits (Line 5(b) less line 6. If negative, enter 0)			7.	

**ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BUSINESS TAX SUMMARY FORM.**

**IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

# NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## PROPRIETORSHIP BUSINESS PROFITS TAX RETURN

For the CALENDAR year **1994** or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_  
 Mo Day Year Mo Day Year

Due date for CALENDAR year is on or before April 18, 1995 or the 15th day of the 4th month after the close of the fiscal period.

**YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS RECEIPTS WERE GREATER THAN \$50,000.**

<b>STEP 1</b> Please Print or Type	Last Name	First Name & Initial	SOCIAL SECURITY NUMBER	
	Spouse's Last Name	First Name & Initial	SPOUSE'S SOCIAL SECURITY NUMBER	

<b>STEP 2</b> Figure Your Tax	Husband and wife may NOT combine net results of separately held business organizations. Attach all applicable Federal Forms		<b>COLUMN A</b> Your Income	<b>COLUMN B</b> Spouse's Income		
	1. NET PROFIT OR (LOSS) FROM BUSINESS (Federal Form 1040, Sch. C, line 31) .....		1	1		
	2. RENTAL INCOME OR (LOSS)					
	(a) Income or Loss From Rental Activity (Federal Form 1040, Sch. E, line 22 column A + B + C) .....					
	(b) Net Farm Rental Profit or Loss (Federal Form 4835, line 33) .....					
	(c) TOTAL .....		2(c)	2(c)		
	3. NET FARM PROFIT OR (LOSS) (Federal Form 1040 Sch F, line 36) .....		3	3		
	4. NET GAIN OR (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES (SEE INSTRUCTIONS ) Attach schedule if additional space is needed. (Federal Form 4797)					
	(1) Description of Property	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse
	(a) _____					
	(b) _____					
	(c) TOTAL			4(c)	4(c)	
	5. INSTALLMENT GAIN OR (LOSS) (See instructions) Attach schedule if additional space is needed. (Federal Form 6252)					
	(1) Date of Original Sale Mo Day Year	(2) Taxable Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse
	(a) _____					
	(b) _____					
	(c) TOTAL			5(c)	5(c)	
	6. Gross Business Profits [Combine lines 1, 2(c), 3, 4(c), and 5(c)] .....		6	6		
	7. Compensation for Personal Services (See instructions) .....		7	7		
	8. Subtotal (Line 6 less line 7) If negative, show in brackets .....		8	8		
	See instructions for NOL carry forward provision					
	9. NH Net Operating Loss Deduction (Attach Form DP-132) .....		9	9		
	10. Other Additions and Deductions per RSA 77-A:4 (Show negative amounts in brackets) .....		10	10		
	11. Adjusted Gross Business Profits (Line 8 minus line 9 adjusted by line 10. If negative, enter 0) .....		11	11		
	12. New Hampshire Apportionment (Form DP-80, line 5) .....		12	12		
	Interstate Proprietorships must apportion income - see DP-80 instructions. (Express as a decimal to 6 places.)					
	13. New Hampshire Taxable Business Profits (Line 11 x 12) .....		13	13		
	14. New Hampshire Business Profits Tax (Line 13 x 7%) .....		14	14		

<b>STEP 3</b> Figure Your Credits	15. Credit: allowed under RSA 77-A:5 as shown on Form DP-160 .....		15	15
	16. Subtotal (Line 14 less line 15) .....		16	16
	17. Business Enterprise Tax Credit (See instructions) .....		17	17
	18. Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of line 16 or line 17) .....			
	19. (a) New Hampshire Business Profits Tax Net of Statutory Credits (Line 16 less line 18) ...		19(a)	19(a)
	(b) Business Profits Tax Net of Statutory Credits (Sum of line 19(a), Columns A and B) (If negative enter 0) .....		19(b)	19(b)

**ENTER THE AMOUNT FROM LINE 19(b) ON LINE 1(b) OF THE BUSINESS TAX SUMMARY FORM.**  
**IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**